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URBAN A. LESTER

SURFACE TRANSPORTATION BOARD

OCT 02 '06      9-30AM

October 2, 2006

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an STB Memorandum of Assignment and Assumption Agreement (HL 7), dated as of October 2, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memoranda of Railcar Lease Agreements previously filed with the Board under Recordation Number 21118 and 21118-E.

The names and addresses of the parties to the enclosed document are:

Assignor:      Bombardier Capital Rail Inc.  
                  12735 Gran Bay Parkway West  
                  Suite 1000  
                  Jacksonville Florida 32258

Assignee:      CIT Group/Equipment Financing, Inc.  
                  1211 Avenue of the Americas  
                  New York, New York 10036

A description of the railroad equipment covered by the enclosed document is:

523 railcars within the following series as more particularly set forth in the Annex attached to the document:

NRLX 526300 - NRLX 526616  
NRLX 585503 - NRLX 585686  
NS 201200 - NS 201399  
TR 526303 - TR 526624  
TR 585501 - TR 585699, and  
UP 098638 - UP 098799.

A short summary of the document to appear in the index is:

STB Memorandum of Assignment and Assumption Agreement (HL 7).

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem  
Enclosures

## STB MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT (HL 7)

Memorandum of Assignment and Assumption Agreement, dated as of October 2, 2006 (this "Memorandum"), by and between Bombardier Capital Rail Inc., a Minnesota corporation ("Assignor"), and The CIT Group/Equipment Financing, Inc., a Delaware corporation ("Assignee").

1. The filings described in Annex A attached hereto (the "Filed Documents") have been made with the Surface Transportation Board (the "STB") pursuant to 49 U.S.C. § 11301(a) in respect of the railcars described in Annex B attached hereto (the "Railcars").

2. Pursuant to one or more Assignment and Assumption Agreements, each dated as of October 2, 2006 (collectively, the "Assignment and Assumption Agreement"), by and between Assignor and Assignee:

(a) Assignor sold, conveyed, assigned, transferred and delivered to Assignee, and Assignee purchased from Assignor and accepted assignment from Assignor of, all of Assignor's right, title and interest in, to and under, among other things, (i) the Railcars and (ii) to the extent of any such right, title or interest, the Filed Documents and any document of which such a Filed Document is a summary (each such summarized document, an "Underlying Document"); and

(b) Assignee assumed from Assignor and agreed to thereafter pay, perform, fulfill, discharge and otherwise satisfy in accordance with their respective terms, and Assignor sold, conveyed assigned, transferred and delivered to Assignee, among other things, certain obligations and other liabilities of Assignor under the Underlying Documents and otherwise with respect to the Railcars.

3. By recording this Memorandum with the STB, Assignor and Assignee desire to evidence for the public record the existence of the Assignment and Assumption Agreement and the respective interests of Assignor and Assignee in the Railcars, Filed Documents and Underlying Documents.

[signature pages follow]

RECORDATION NO. 21118-I

I  
FILED

OCT 02 '06

9-30AM

SURFACE TRANSPORTATION BOARD

IN WITNESS WHEREOF, Assignor and Assignee have duly executed this Memorandum of Assignment and Assumption Agreement as of the date first above written.

BOMBARDIER CAPITAL RAIL INC.

By:

Name: Richard S. Mitchell

Title: Vice President and General Manager

By:

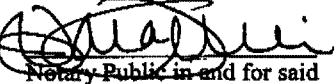
Name: George N. Demas

Title: Vice President, Legal Services  
and Secretary

State of New York )  
                      )  
                      SS.  
County of New York )

On this \_\_\_\_ day of \_\_\_\_\_, 2006 before me personally appeared Richard S. Mitchell to me personally known (or proved to me on the basis of satisfactory evidence), who being by me duly sworn, says that he is the Vice President and General Manager of Bombardier Capital Rail Inc. and that the foregoing instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

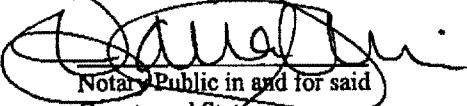
WITNESS my hand and official seal.

  
Notary Public in and for said     JOANNA FERRERI     [SEAL]  
County and State                      Notary Public, State Of New York  
  No. 01FE6096908  
  Qualified In New York County  
  Commission Expires 08/11/20 D.F.

State of New York )  
                      )  
                      SS.  
County of New York )

On this \_\_\_\_ day of \_\_\_\_\_, 2006 before me personally appeared George N. Demas to me personally known (or proved to me on the basis of satisfactory evidence), who being by me duly sworn, says that he is the Vice President, Legal Services and Secretary of Bombardier Capital Rail Inc. and that the foregoing instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

WITNESS my hand and official seal.

  
Notary Public in and for said  
County and State

[SEAL]

JOANNA FERRERI  
Notary Public, State Of New York  
No. 01FE6096908  
Qualified In New York County  
Commission Expires 08/11/20 D.F.

[STB Assignment and Assumption Agreement (HL 7)]

THE CIT GROUP EQUIPMENT/FINANCING, INC.

By: Richard D'Annunzio  
Name: RICHARD D'ANNUNZIO  
Title: VICE PRESIDENT

State of New York )  
County of New York ) SS.

On this 28<sup>th</sup> day of September, 2006 before me personally appeared Richard D'Annunzio, to me personally known (or proved to me on the basis of satisfactory evidence), who being by me duly sworn, says that (s)he is the Vice President of The CIT Group Equipment/Financing, Inc. and that the foregoing instrument was signed on behalf of said corporation by authority of its Board of Directors, and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

WITNESS my hand and official seal.

Rose Mintrone

Notary Public in and for said  
County and State

[SEAL]

ROSE MINTRONE  
Notary Public, State of New York  
No. 01MI4830209  
Qualified in New York County  
Commission Expires Jan. 31, 2010

Annex A

1. Memorandum of Railcar Lease, dated as of December 15, 1997, between Harris Trust and Savings Bank, not in its individual capacity but solely as Owner Trustee, Lessor, and NorRail, Inc., Lessee, filed with the Board on December 30, 1997 at 2:00 p.m. under Recordation Number 21118.
2. Memorandum of Lease Supplement No. 1, dated December 30, 1997, between Harris Trust and Savings Bank, not in its individual capacity but solely as Owner Trustee, Lessor, and NorRail, Inc., Lessee, filed with the Board on December 30, 1997 at 2:00 p.m. under Recordation Number 21118-A.
3. Memorandum of Security Agreement-Trust Deed, dated as of December 15, 1997, between Harris Trust and Savings Bank, not in its individual capacity but solely as Owner Trustee, Debtor, and Wilmington Trust Company, Security Trustee, filed with the Board on December 30, 1997 at 2:00 p.m. under Recordation Number 21118-B.
4. Memorandum of Security Agreement Supplement No. 1, dated December 30, 1997, between Harris Trust and Savings Bank, not in its individual capacity but solely as Owner Trustee, Debtor, and Wilmington Trust Company, Security Trustee, filed with the Board on December 30, 1997 at 2:00 p.m. under Recordation Number 21118-C.
5. Memorandum of Lease Assignment, dated December 30, 1997, between Harris Trust and Savings Bank, not in its individual capacity but solely as Owner Trustee, Lessor, and Wilmington Trust Company, Security Trustee, filed with the Board on December 30, 1997 at 2:00 p.m. under Recordation Number 21118-D.
6. Memorandum of Lease Supplement No. 2, dated March 16, 1998, between Harris Trust and Savings Bank, not in its individual capacity but solely as Owner Trustee, Lessor, and NorRail, Inc., Lessee, filed with the Board on March 16, 1998 at 3:35 p.m. at 2:36 p.m. under Recordation Number 21118-E.
7. Memorandum of Security Agreement Supplement No. 2, dated March 16, 1998, between Harris Trust and Savings Bank, not in its individual capacity but solely as Owner Trustee, Debtor, and Wilmington Trust Company, Security Trustee, filed with the Board on March 16, 1998 at 3:35 p.m. under Recordation Number 21118-F.
8. Memorandum of Lease Assignment, dated March 16, 1998, between Harris Trust and Savings Bank, not in its individual capacity but solely as Owner Trustee, Lessor, and Wilmington Trust Company, Security Trustee, filed with the Board on May 14, 2002 at March 16, 1998 at 3:35 p.m. under Recordation Number 21118-G.
9. Notice, dated as of June 13, 2006, by Bombardier Capital Rail Inc. (successor to NorRail, Inc.), Lessee, respecting BNY Midwest Trust Company, successor to Harris Trust and Savings Bank, Lessor, filed with the Board on June 15, 2006 at 2:54 p.m. under Recordation Number 21118-H.

Annex A

10. Memoranda of Master Railcar Net Lease Agreement, dated as of January 23, 2002, between Bombardier Capital Rail Inc., Lessor, and Norfolk Southern Railway Company, Lessee, filed with the Board on May 7, 2002 at 10:57 a.m. under Recordation Number 23589-A.
11. Memoranda of Master Railcar Net Lease Agreement, dated as of August 31, 2003, between Bombardier Capital Rail Inc., Lessor, and Union Pacific Railroad Company, Lessee, filed with the Board on February 4, 2005 at 2:48 p.m. under Recordation Number 23593-B.
12. Memoranda of Master Railcar Net Lease Agreement, dated as of January 29, 2003, between Bombardier Capital Rail Inc., Lessor, and Ashland Railway Inc., Lessee, filed with the Board on May 7, 2003 at 9:56 a.m. under Recordation Number 24443-A.
13. Memoranda of Master Railcar Net Lease Agreement, dated as of February 4, 2004, between Bombardier Capital Rail Inc., Lessor, and SOO Line Railroad Company, Lessee, filed with the Board on February 4, 2005 at 2:12 p.m. under Recordation Number 25440.
14. Memoranda of Master Railcar Net Lease Agreement, dated as of June 4, 2004, between Bombardier Capital Rail Inc., Lessor, and SOO Line Railroad Company, Lessee, filed with the Board on February 4, 2005 at 2:21 p.m. under Recordation Number 25440-A.
15. Memoranda of Master Railcar Net Lease Agreement, dated as of July 27, 2004, between Bombardier Capital Rail Inc., Lessor, and SOO Line Railroad Company, Lessee, filed with the Board on February 4, 2005 at 2:34 p.m. under Recordation Number 25440-C.

Annex B

Schedule #	Car Type	Current Car #	Original Car #	Previous Car #	Previous Car #	Total	Leases
1	Gons_Mill	NRLX526300	CHTT286300	ASRY526300		1	
		UP 098777	CHTT286301	CHTT286301		1	23593-B
		NRLX526302	CHTT286302	ASRY526302		1	
		TR 526303	CHTT286303	CHTT286303		1	25440
		NRLX526304	CHTT286304	ASRY526304		1	
		NRLX526305	CHTT286305	TR 526305		1	
		TR 526306	CHTT286306	ASRY526306		1	25440-C
		NRLX526307	CHTT286307	NRLX26307		1	
		NRLX526308	CHTT286308	TR 526308		1	
		UP 098778	CHTT286309	CHTT286309		1	23593-B
		NRLX526310	CHTT286310	ASRY526310		1	
		UP 098779	CHTT286311	CHTT286311		1	23593-B
		UP 098716	CHTT286312	CHTT286312		1	23593-B
		UP 098780	CHTT286313	CHTT286313		1	23593-B
		NRLX526314	CHTT286314	ASRY526314		1	
		NRLX526315	CHTT286315	TR 526315		1	
		NRLX526316	CHTT286316	TR 526316		1	
		TR 526317	CHTT286317	CHTT286317		1	25440-A
		NRLX526318	CHTT286318	ASRY526318		1	
		NRLX526319	CHTT286319	ASRY526319		1	
		UP 098781	CHTT286320	CHTT286320		1	23593-B
		TR 526321	CHTT286321	CHTT286321		1	25440-C
		NRLX526322	CHTT286322	ASRY526322		1	
		NRLX526323	CHTT286323	TR 526323		1	
		NRLX526324	CHTT286324	TR 526324		1	
		TR 526325	CHTT286325	ASRY526325		1	25440-C
		TR 526326	CHTT286326	CHTT286326		1	25440-A
		UP 098717	CHTT286327	CHTT286327		1	23593-B
		UP 098718	CHTT286328	CHTT286328		1	23593-B
		TR 526329	CHTT286329	CHTT286329		1	25440-C
		NRLX526330	CHTT286330	TR 526330		1	
		NRLX526331	CHTT286331	TR 526331		1	
		TR 526332	CHTT286332	CHTT286332		1	25440-A
		NRLX526333	CHTT286333	TR 526333		1	
		NRLX526334	CHTT286334	TR 526334		1	
		TR 526335	CHTT286335	CHTT286335		1	25440-A
		NRLX526336	CHTT286336	TR 526336		1	
		NRLX526337	CHTT286337	ASRY526337		1	
		NRLX526338	CHTT286338	ASRY526338		1	
		TR 526339	CHTT286339	CHTT286339		1	25440
		UP 098782	CHTT286340	CHTT286340		1	23593-B
		NRLX526341	CHTT286341	TR 526341		1	
		TR 526342	CHTT286342	CHTT286342		1	25440-A
		UP 098783	CHTT286343	CHTT286343		1	23593-B

Annex B

TR 526344	CHTT286344	CHTT286344		1	25440-A
NRLX526345	CHTT286345	ASRY526345		1	
NRLX526346	CHTT286346	TR 526346		1	
TR 526347	CHTT286347	CHTT286347		1	25440-A
UP 098784	CHTT286348	CHTT286348		1	23593-B
NRLX526349	CHTT286349	ASRY526349		1	
UP 098785	CHTT286350	CHTT286350		1	23593-B
UP 098786	CHTT286351	CHTT286351		1	23593-B
TR 526352	CHTT286352	CHTT286352		1	
TR 526353	CHTT286353	CHTT286353		1	
TR 526354	CHTT286354	CHTT286354		1	
UP 098787	CHTT286355	CHTT286355		1	23593-B
TR 526356	CHTT286356	CHTT286356		1	
NRLX526357	CHTT286357	TR 526357		1	
TR 526358	CHTT286358	CHTT286358		1	25440-A
TR 526360	CHTT286360	CHTT286360		1	25440-C
UP 098638	CHTT286361	CHTT286361		1	23593-B
TR 526362	CHTT286362	CHTT286362		1	25440-C
UP 098788	CHTT286363	CHTT286363		1	23593-B
TR 526364	CHTT286364	CHTT286364		1	25440-A
TR 526365	CHTT286365	CHTT286365		1	
TR 526366	CHTT286366	CHTT286366		1	25440
UP 098789	CHTT286367	CHTT286367		1	23593-B
UP 098790	CHTT286368	UP 098790]		1	23593-B
TR 526369	CHTT286369	CHTT286369		1	25440-C
TR 526370	CHTT286370	CHTT286370		1	
TR 526371	CHTT286371	chtt286371		1	25440-A
TR 526372	CHTT286372	CHTT286372		1	25440-A
TR 526373	CHTT286373	CHTT286373		1	25440-A
NRLX526374	CHTT286374	TR 526374		1	
TR 526375	CHTT286375	CHTT286375		1	
UP 098791	CHTT286376	CHTT286376		1	23593-B
UP 098720	CHTT286377	CHTT286377		1	23593-B
TR 526378	CHTT286378	CHTT286378		1	25440-A
UP 098792	CHTT286379	CHTT286379		1	23593-B
UP 098793	CHTT286380	CHTT286380		1	23593-B
UP 098794	CHTT286381	CHTT286381		1	23593-B
TR 526382	CHTT286382	CHTT286382		1	25440-A
TR 526383	CHTT286383	CHTT286383		1	
NRLX526384	CHTT286384	TR 526384		1	
UP 098795	CHTT286385	CHTT286385		1	23593-B
NRLX526386	CHTT286386	TR 526386		1	
TR 526387	CHTT286387	CHTT286387		1	
TR 526388	CHTT286388	CHTT286388		1	
TR 526389	CHTT286389	CHTT286389		1	
NRLX526390	CHTT286390	TR 526390		1	
UP 098796	CHTT286391	CHTT286391		1	23593-B
TR 526392	CHTT286392	CHTT286392		1	25440-A

UP 098797	CHTT286393	CHTT286393		1	23593-B
UP 098798	CHTT286394	CHTT286394		1	23593-B
UP 098799	CHTT286395	CHTT286395		1	23593-B
TR 526396	CHTT286396	CHTT286396		1	
TR 526397	CHTT286397	CHTT286397		1	25440-A
TR 526398	CHTT286398	CHTT286398		1	
NRLX526399	CHTT286399	TR 526399		1	
TR 526400	CHTT286400	CHTT286400		1	25440-A
TR 526401	CHTT286401	CHTT286401		1	25440-A
TR 526402	CHTT286402	CHTT286402		1	25440-A
TR 526403	CHTT286403	CHTT286403		1	
TR 526404	CHTT286404	CHTT286404		1	
NRLX526405	CHTT286405	TR 526405		1	
TR 526406	CHTT286406	CHTT286406		1	
TR 526407	CHTT286407	CHTT286407		1	
UP 098760	CHTT286408	CHTT286408		1	23593-B
TR 526409	CHTT286409	CHTT286409		1	
TR 526410	CHTT286410	ASRY526410		1	25440-C
TR 526411	CHTT286411	CHTT286411		1	25440-A
UP 098693	CHTT286412	CHTT286412		1	23593-B
UP 098694	CHTT286413	CHTT286413		1	23593-B
UP 098761	CHTT286414	CHTT286414		1	23593-B
UP 098695	CHTT286415	UP 098695		1	23593-B
UP 098696	CHTT286416	CHTT286416		1	23593-B
TR 526417	CHTT286417	CHTT286417		1	25440-A
UP 098697	CHTT286418	CHTT286418		1	23593-B
TR 526419	CHTT286419	CHTT286419		1	
TR 526420	CHTT286420	CHTT286420		1	25440-A
TR 526421	CHTT286421	CHTT286421		1	
UP 098698	CHTT286422	UP 098700		1	23593-B
TR 526423	CHTT286423	CHTT286423		1	
TR 526424	CHTT286424	CHTT286424		1	
UP 098762	CHTT286425	CHTT286425		1	23593-B
TR 526426	CHTT286426	CHTT286426		1	25440-A
NRLX526427	CHTT286427	ASRY526427		1	
UP 098668	CHTT286428	CHTT286428		1	23593-B
UP 098768	CHTT286429	TR 526429		1	23593-B
NRLX526430	CHTT286430	CHTT286430		1	24443-A
TR 526431	CHTT286431	CHTT286431		1	
TR 526432	CHTT286432	CHTT286432		1	25440-A
UP 098669	CHTT286433	CHTT286433		1	23593-B
TR 526434	CHTT286434	CHTT286434		1	25440-A
UP 098699	CHTT286435	CHTT286435		1	23593-B
NRLX526436	CHTT286436	TR 526436		1	
UP 098763	CHTT286437	CHTT286437		1	23593-B
TR 526438	CHTT286438	CHTT286438		1	
TR 526439	CHTT286439	CHTT286439		1	
UP 098769	CHTT286440	TR 526440		1	23593-B

UP 098770	CHTT286441	TR 526441		1	23593-B
UP 098700	CHTT286442	CHTT286442		1	23593-B
NRLX526443	CHTT286443	CHTT286443		1	
UP 098764	CHTT286444	CHTT286444		1	23593-B
UP 098670	CHTT286445	CHTT286445		1	23593-B
TR 526446	CHTT286446	CHTT286446		1	25440-C
UP 098701	CHTT286447	CHTT286447		1	23593-B
UP 098702	CHTT286448	CHTT286448		1	23593-B
UP 098703	CHTT286449	CHTT286449		1	23593-B
UP 098671	CHTT286450	CHTT286450		1	23593-B
TR 526451	CHTT286451	CHTT286451		1	
UP 098765	CHTT286452	CHTT286452		1	23593-B
UP 098672	CHTT286453	CHTT286453		1	23593-B
NRLX526454	CHTT286454	CHTT286454		1	24443-A
UP 098771	CHTT286455	TR 526455		1	23593-B
UP 098704	CHTT286456	CHTT286456		1	23593-B
NRLX526457	CHTT286457	ASRY526457		1	
TR 526458	CHTT286458	CHTT286458		1	
UP 098690	CHTT286459	CHTT286459		1	23593-B
UP 098766	CHTT286460	CHTT286460		1	23593-B
UP 098705	CHTT286461	CHTT286461		1	23593-B
NRLX526462	CHTT286462	CHTT286462		1	24443-A
NRLX526463	CHTT286463	ASRY526463		1	
UP 098706	CHTT286464	CHTT286464		1	23593-B
UP 098707	CHTT286465	CHTT286465		1	23593-B
TR 526466	CHTT286466	CHTT286466		1	25440-A
TR 526467	CHTT286467	CHTT286467		1	
TR 526468	CHTT286468	CHTT286468		1	25440-A
UP 098708	CHTT286469	CHTT286469		1	23593-B
TR 526470	CHTT286470	CHTT286470		1	
UP 098673	CHTT286471	CHTT286471		1	23593-B
UP 098709	CHTT286472	CHTT286472		1	23593-B
UP 098710	CHTT286473	CHTT286473		1	23593-B
UP 098767	CHTT286474	CHTT286474		1	23593-B
UP 098674	CHTT286475	CHTT286475		1	23593-B
UP 098643	CHTT286476	TR 526476		1	23593-B
TR 526477	CHTT286477	CHTT286477		1	25440-A
TR 526478	CHTT286478	CHTT286478		1	25440-A
NRLX526479	CHTT286479	ASRY526479		1	
UP 098675	CHTT286480	CHTT286480		1	23593-B
NRLX526481	CHTT286481	ASRY526481		1	
UP 098676	CHTT286482	CHTT286482		1	23593-B
UP 098677	CHTT286483	CHTT286483		1	23593-B
NRLX526484	CHTT286484	ASRY526484		1	
TR 526485	CHTT286485	CHTT286485		1	25440-A
NRLX526486	CHTT286486	TR 526486		1	
NRLX526487	CHTT286487	ASRY526487		1	
UP 098678	CHTT286488	CHTT286488		1	23593-B

TR 526489	CHTT286489	CHTT286489		1	25440-A
NRLX526490	CHTT286490	TR 526490		1	
NRLX526491	CHTT286491	ASRY526491		1	
TR 526492	CHTT286492	CHTT286492		1	
UP 098679	CHTT286493	CHTT286493		1	23593-B
UP 098680	CHTT286494	CHTT286494		1	23593-B
UP 098772	CHTT286495	TR 526495		1	23593-B
UP 098681	CHTT286496	CHTT286496		1	23593-B
TR 526497	CHTT286497	CHTT286497		1	25440-A
NRLX526498	CHTT286498	ASRY526498		1	
TR 526499	CHTT286499	CHTT286499		1	25440-C
TR 526500	CHTT286500	CHTT286500		1	25440-A
UP 098682	CHTT286501	CHTT286501		1	23593-B
NRLX526502	CHTT286502	CHTT286502		1	24443-A
UP 098773	CHTT286503	TR 526503		1	23593-B
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**Grand Total**

**523**

**CERTIFICATION**

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated:

10/2/06



Robert W. Alvord